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PATENT
45144-00039

CERTIFICATE OF MAILING

I hereby certify that on August 3, 2004, this paper (along with any paper referred to as being attached or enclosed) is being deposited with the United States Postal Service with sufficient postage in an envelope addressed to: Mail Stop - Amendment - Non-Fee, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450

37 C.F.R. § 1.8(a) 37 C.F.R. § 1.10

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Kirsten Mishalany

Applicant: Kazutoshi Kaizuka
Serial No.: 10/664,680
Filed: September 19, 2003
Title: **HEALTH PILLOW**
Examiner: Tuyet Phuong Pham Luu
Group Art Unit: 3673
Attorney Docket No.: 45144-00039

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Mail Stop Non-Fee Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

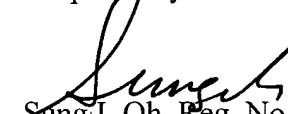
AMENDMENT TRANSMITTAL

Transmitted herewith is:

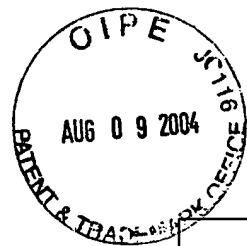
1. Amendment in Response to Office Action Dated May 4, 2004;
2. A return postcard.

The Commissioner is hereby authorized to charge any additional fees which may be required, or credit any overpayment to Deposit Account No. 07-1853. Should such additional fees be associated with an extension of time, applicant respectfully requests that this paper be considered a petition therefor.

Respectfully submitted,


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AMENDMENT IN RESPONSE TO OFFICE ACTION DATED MAY 4, 2004

Dear Sir:

This Amendment responds to the Office Action Dated May 4, 2004, pertaining to the above referenced patent application. Reconsideration of this case is respectfully requested in view of the following amendments to the case and remarks.

Amendments to the Claims are reflected in the Listing of Claims which begins on page 2 of this paper.

Remarks begin on page 4 of this paper.